APR 2 3 2004

Atty. Docket No.: 020589

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

Tomoaki MASUDA et al.

Serial Number: 10/006,790 Group Art Unit: 2871

Filed: December 4, 2001 Examiner: DI GRAZIO, JEANNE A.

For: OPTICAL COMPENSATION FILM, POLARIZING PLATE AND A LIQUID

CRYSTAL DISPLAY USING THE SAME

AMENDMENT UNDER 37 C.F.R. 1.111

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450 Sir:

April 23, 2004

In response to the Office Action dated January 23, 2004, Applicants respectfully request that the rejection of record be reconsidered in view of the following remarks.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 5 of this paper.

A partial English translation of JP 2000-82338 (Nagahama) is submitted with this paper.